

**FISCAL YEAR 2024**

**MARK UP**

**DEPARTMENT OF REVENUE**

**HOUSE BILL 4**

**102<sup>nd</sup> General Assembly**  
**First Regular Session**

*Prepared by Senate Appropriations Committee Staff*

**DEPARTMENT OF REVENUE**  
**Section 4.005 – Highway Collections**

Book 1, Page 17

**Description:** The Highway Collections core is comprised of the highway funding appropriated to the Department pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

**Legal Basis:** Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution

**Funding Source:** General Revenue (0101) and State Highways & Transportation Department Fund (0644)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$660,225) Other Funds E&E of one-time funding added in the FY 2023 budget for Temporary License Offices

Core reduction: (\$2,500) (GR \$2,250 and Other Funds \$250 E&E) of one-time funding added in the FY 2023 budget for the Operational Excellence Coordinator

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Same as Department – no additional core changes

**SENATE:**

**CONFERENCE:**

	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005 HIGHWAY COLLECTIONS - 86110C												
CORE												
PERSONAL SERVICES	15,777,615	445.59	14,232,949	378.90	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59
GENERAL REVENUE	7,403,089	201.60	6,310,899	148.80	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60
OTHER FUNDS	8,374,526	243.99	7,922,050	230.10	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99
EXPENSE & EQUIPMENT	9,696,848	0.00	8,997,524	0.00	10,515,185	0.00	9,852,460	0.00	9,852,460	0.00	9,852,460	0.00
GENERAL REVENUE	2,676,178	0.00	2,775,558	0.00	2,758,482	0.00	2,756,232	0.00	2,756,232	0.00	2,756,232	0.00
OTHER FUNDS	7,020,670	0.00	6,221,966	0.00	7,756,703	0.00	7,096,228	0.00	7,096,228	0.00	7,096,228	0.00
TOTAL	\$25,474,463	445.59	\$23,230,473	378.90	\$28,550,491	450.59	\$27,887,766	450.59	\$27,887,766	450.59	\$27,887,766	450.59

Postage Rate Increase - 1860006												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	159,174	0.00	159,174	0.00	159,174	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	159,174	0.00	159,174	0.00	159,174	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$159,174	0.00	\$159,174	0.00	\$159,174	0.00
The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. Effective July 10, 2022, the United States Postal Service increased mailing rates for letters an average of 7.5 percent, postcards 10 percent, and certified mail 6.5 percent. The Department is asking for additional monies to cover the Department's mailings.												

Motor Vehicle Inventory Price - 1860012												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
Motor Vehicle Inventory Price - 1860012												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$539,585	0.00	\$539,585	0.00	\$539,585	0.00
Missouri Vocational Enterprises (MVE) produce vehicle tabs, decals, and disabled placards for the Department of Revenue. Due to increased raw material prices, the Department's cost for tabs, decals, sheets, and placards increased effected October 15, 2022. The Department is requesting additional monies to cover this increase.												

SAVE Program Rate Increase - 1860010												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	71,322	0.00	71,322	0.00	71,322	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	71,322	0.00	71,322	0.00	71,322	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$71,322	0.00	\$71,322	0.00	\$71,322	0.00
The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental informational sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo, requires that the director shall verify that an application for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$.50 to \$1.00, effective October 1, 2023, with incremental increases to be applied in the subsequent 4 fiscal years until the full increased fee of \$3.10 per inquiry is met.												

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	1,586,083	0.00	1,586,083	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	725,957	0.00	725,957	0.00

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HIGHWAY COLLECTIONS - 86110C													
Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	1,586,083	0.00	1,586,083	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	860,126	0.00	860,126	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,586,083	0.00	\$1,586,083	0.00	

**DEPARTMENT OF REVENUE**  
**Highway Collections Supplemental**

**Description:** This is supplemental funding for the Highway Collections.  
**Legal Basis:** Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution  
**Funding Source:** State Highways & Transportation Department Fund (0644)  
**FY 2023 GR W/H:** N/A

This section is not needed as it was included in the Supplemental budget bill last year.

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS SUPP - 86118C														
CORE														
EXPENSE & EQUIPMENT	226,204	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	226,204	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$226,204	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
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**DEPARTMENT OF REVENUE**  
**Section 4.005 cont. – Vehicle and Driver Licensing System**

Book 1, Page 40

**Description:** The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.  
**Legal Basis:** Missouri Revised Statue Chapters 302 and 303  
**Funding Source:** General Revenue (0101)  
**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual												HB 4 - REVENUE				Regular House Bills											
												FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED					
												DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE				
HOUSE BILL SECTION 04.005																											
HWY COLL MV/DL SYSTEM - 86104C																											
CORE																											
PERSONAL SERVICES														191,589	3.00	182,925	3.74	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00
GENERAL REVENUE														191,589	3.00	182,925	3.74	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00
OTHER FUNDS														0	0.00	0	0.00	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00
TOTAL														\$191,589	3.00	\$182,925	3.74	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00
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## DEPARTMENT OF REVENUE

### Pay Plan

**Description:** The FY 2022 Early Supplemental budget included appropriation authority for three pay plan components and their associated fringe benefits: 5.5% pay increase for employees, \$15/hr. state employee baseline wage adjustment and compression adjustments between positions.

**Legal Basis:** HB 3014 – Early Supplemental Budget Bill (2022)

**Funding Source:** Various

**FY 2023 GR W/H:** \$0

This section is not needed because appropriation authority was placed in the appropriate sections in the FY 2023 budget.

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.006												
DOR PS - 86114C												
CORE												
PERSONAL SERVICES	2,032,332	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	1,401,791	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
FEDERAL FUNDS	7,890	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	622,651	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$2,032,332	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Solar Energy Sales Tax Exempt - 1860009												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	59,396	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	59,396	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00
SB745 passed by the 2022 legislative session modified the "sales at retail" definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect, and transmit electricity for resale or retail sale. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption. The Department is requesting monies to be able hire one full-time employee to process the Solar Energy Sales Tax Exempt claims.												
TOTAL - DOR PS	\$2,032,332	0.00	\$0	0.00	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00

**DEPARTMENT OF REVENUE**  
**Solar Energy Sales Tax Exemption**

Book 1, Page 118

**Description:** SB745 (2022) modified the “sales at retail” definition in Chapter 144, RSMo, by adding solar photovoltaic energy systems and all components to make such system exempt from sales tax if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect and transmit electricity for resale or retail sale. This funding would support one full-time employee to process the Solar Energy Sales Tax Exempt claims.

**Legal Basis:** Section 144.030, RSMo

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

New Decision Item: \$69,755 (GR \$59,396 PS and \$10,359 E&E) and 1.00 GR FTE

**GOVERNOR:**

New Decision Item was not recommended.

**HOUSE:**

New Decision Item was not recommended.

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.006												
DOR PS - 86114C												
CORE												
PERSONAL SERVICES	2,032,332	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	1,401,791	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
FEDERAL FUNDS	7,890	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	622,651	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$2,032,332	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Solar Energy Sales Tax Exempt - 1860009												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	59,396	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	59,396	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00
SB745 passed by the 2022 legislative session modified the "sales at retail" definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect, and transmit electricity for resale or retail sale. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption. The Department is requesting monies to be able hire one full-time employee to process the Solar Energy Sales Tax Exempt claims.												
TOTAL - DOR PS	\$2,032,332	0.00	\$0	0.00	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.010 – Taxation Division**

Book 1, Page 46

**Description:** The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Health Initiatives Fund (0275), Petroleum Storage Tank (0585), Conservation Commission (0609), & Petroleum Inspection Fund (0662)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$6,570,275) GR E&E reduction of one-time funding added in the FY 2023 budget for equipment and system maintenance

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Core reduction: (\$225,000) GR PS

**SENATE:**

**CONFERENCE:**

	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010 TAXATION DIVISION - 86115C												
CORE												
PERSONAL SERVICES	19,803,514	489.00	17,629,791	464.12	23,364,257	514.00	23,364,257	514.00	23,364,257	514.00	23,139,257	514.00
GENERAL REVENUE	19,064,108	464.58	16,933,377	441.87	22,507,536	489.58	22,507,536	489.58	22,507,536	489.58	22,282,536	489.58
OTHER FUNDS	739,406	24.42	696,414	22.25	856,721	24.42	856,721	24.42	856,721	24.42	856,721	24.42
EXPENSE & EQUIPMENT	2,902,495	0.00	1,228,046	0.00	8,829,007	0.00	2,258,732	0.00	2,258,732	0.00	2,258,732	0.00
GENERAL REVENUE	2,886,166	0.00	1,222,482	0.00	8,812,678	0.00	2,242,403	0.00	2,242,403	0.00	2,242,403	0.00
OTHER FUNDS	16,329	0.00	5,564	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
TOTAL	\$22,706,009	489.00	\$18,857,837	464.12	\$32,193,264	514.00	\$25,622,989	514.00	\$25,622,989	514.00	\$25,397,989	514.00

Solar Energy Sales Tax Exempt - 1860009												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	10,359	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	10,359	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$10,359	0.00	\$0	0.00	\$0	0.00
SB745 passed by the 2022 legislative session modified the "sales at retail" definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect, and transmit electricity for resale or retail sale. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption. The Department is requesting monies to be able hire one full-time employee to process the Solar Energy Sales Tax Exempt claims.												

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	2,032,689	0.00	2,032,689	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	1,958,155	0.00	1,958,155	0.00

## Committee Markup Annual

## HB 4 - REVENUE

## Regular House Bills

Committee Markup Annual		REVENUE											
		FY 2022 BUDGET		FY 2023 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010													
TAXATION DIVISION - 86115C													
Pay Plan - 0000012													
PERSONAL SERVICES		0	0.00	0	0.00	0	0.00	0	0.00	2,032,689	0.00	2,032,689	0.00
OTHER FUNDS		0	0.00	0	0.00	0	0.00	0	0.00	74,534	0.00	74,534	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$2,032,689	0.00	\$2,032,689	0.00

Mileage Increase - 0000014												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	362	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	362	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$362	0.00

TOTAL - TAXATION DIVISION	\$22,706,009	489.00	\$18,857,837	464.12	\$32,193,264	514.00	\$25,633,348	514.00	\$27,655,678	514.00	\$27,431,040	514.00
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**DEPARTMENT OF REVENUE**  
**Section 4.010 cont. – Integrated Tax System**

Book 1, Page 101

**Description:** DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri.

Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010 INTEGRATED TAX SYSTEM - 86116C												
CORE												
EXPENSE & EQUIPMENT	7,500,000	0.00	6,989,843	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
GENERAL REVENUE	7,500,000	0.00	6,989,843	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
OTHER FUNDS	0	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$7,500,000	0.00	\$6,989,843	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$7,500,000	0.00	\$6,989,843	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

**DEPARTMENT OF REVENUE**  
**General Revenue Payment to 911 Service Board Trust Fund**

Book 1, Page 114

**Description:** This section provides for the payment of General Revenue to the 911 Service Board Trust Fund.

**Legal Basis:** Section 190.460 RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** N/A

This appropriation authority was removed in the FY 2023 budget cycle.

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.012												
911 SERVICE BOARD TRUST FUND - 86117C												
CORE												
PROGRAM-SPECIFIC	312,675	0.00	312,675	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	312,675	0.00	312,675	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$312,675	0.00	\$312,675	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - 911 SERVICE BOARD TRUST FUND	\$312,675	0.00	\$312,675	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.015 – Motor Vehicle and Driver Licensing Division**

Book 1, Page 124

**Description:** This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 175 contract agent license offices.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Motor Vehicle Commission Fund (0588), Specialty Plate Fund (0775), & Federal Fund (0132)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
CORE												
PERSONAL SERVICES	631,665	32.05	632,195	19.00	720,366	32.05	720,366	32.05	720,366	32.05	720,366	32.05
GENERAL REVENUE	407,448	22.05	442,306	12.72	464,012	22.05	464,012	22.05	464,012	22.05	464,012	22.05
FEDERAL FUNDS	2,890	0.00	0	0.00	3,155	0.00	3,155	0.00	3,155	0.00	3,155	0.00
OTHER FUNDS	221,327	10.00	189,889	6.28	253,199	10.00	253,199	10.00	253,199	10.00	253,199	10.00
EXPENSE & EQUIPMENT	946,801	0.00	395,492	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	530,232	0.00	210,549	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00
FEDERAL FUNDS	160,776	0.00	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	184,943	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,578,466	32.05	\$1,027,687	19.00	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05

Customer Service Queue System - 1860005												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	2,500,000	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	2,500,000	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$2,500,000	0.00	\$0	0.00	\$0	0.00
The MVDL Division requests funding for a Customer Service Queue system for each of the 173 current contract license offices located throughout the State and DOR Central license offices. This queue system would include the ahrdware for each office for customer check-in, a digital display for customers waiting to see where they are in line, and a performance management software that will track in real-time, the number of customers served, the type of transactions, and the customer wait time. The software should offer data analytics to assist in management decisions such as staffing for peak customer wait times, dates, etc.												

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	62,672	0.00	62,672	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	40,369	0.00	40,369	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	274	0.00	274	0.00

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	62,672	0.00	62,672	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	22,029	0.00	22,029	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$62,672	0.00	\$62,672	0.00
TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,578,466	32.05	\$1,027,687	19.00	\$1,517,167	32.05	\$4,017,167	32.05	\$1,579,839	32.05	\$1,579,839	32.05





**DEPARTMENT OF REVENUE**  
**Section 4.020 – General Counsel’s Office**

Book 1, Page 153

**Description:** This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984), & Federal Fund (0132)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$10,964) GR E&E of one-time funding added in the FY 2023 budget for start-up equipment for new Auditors

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Same as Department – no additional core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020 GENERAL COUNSELS OFFICE - 86130C												
CORE												
PERSONAL SERVICES	2,674,525	58.80	2,365,222	48.72	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80
GENERAL REVENUE	1,933,322	45.30	1,849,289	38.10	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30
FEDERAL FUNDS	227,629	3.00	106,433	2.33	242,526	3.00	242,526	3.00	242,526	3.00	242,526	3.00
OTHER FUNDS	513,574	10.50	409,500	8.29	547,186	10.50	547,186	10.50	547,186	10.50	547,186	10.50
EXPENSE & EQUIPMENT	344,191	0.00	135,227	0.00	395,372	0.00	384,408	0.00	384,408	0.00	384,408	0.00
GENERAL REVENUE	101,323	0.00	82,607	0.00	152,504	0.00	141,540	0.00	141,540	0.00	141,540	0.00
FEDERAL FUNDS	211,427	0.00	26,232	0.00	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00
OTHER FUNDS	31,441	0.00	26,388	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$3,018,716	58.80	\$2,500,449	48.72	\$3,504,980	62.80	\$3,494,016	62.80	\$3,494,016	62.80	\$3,494,016	62.80

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	270,534	0.00	270,534	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	201,830	0.00	201,830	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	21,100	0.00	21,100	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	47,604	0.00	47,604	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$270,534	0.00	\$270,534	0.00

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
GENERAL COUNSELS OFFICE - 86130C												
Mileage Increase - 0000014												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	262	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	102	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	160	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$262	0.00
TOTAL - GENERAL COUNSELS OFFICE	\$3,018,716	58.80	\$2,500,449	48.72	\$3,504,980	62.80	\$3,494,016	62.80	\$3,764,550	62.80	\$3,764,812	62.80



**DEPARTMENT OF REVENUE**  
**Section 4.025 – Administration Division**

Book 1, Pages 178

**Description:** The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Child Support Enforcement Fund (0169), & Federal Fund (0132)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
CORE												
PERSONAL SERVICES	1,460,964	41.11	1,361,745	32.00	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11
GENERAL REVENUE	1,375,523	38.49	1,332,536	31.26	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49
FEDERAL FUNDS	57,687	1.74	17,979	0.46	64,313	1.74	64,313	1.74	64,313	1.74	64,313	1.74
OTHER FUNDS	27,754	0.88	11,230	0.28	30,529	0.88	30,529	0.88	30,529	0.88	30,529	0.88
EXPENSE & EQUIPMENT	5,251,524	0.00	2,795,330	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00
GENERAL REVENUE	318,618	0.00	275,185	0.00	319,025	0.00	319,025	0.00	319,025	0.00	319,025	0.00
FEDERAL FUNDS	3,470,006	0.00	1,577,427	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	1,462,900	0.00	942,718	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
TOTAL	\$6,712,488	41.11	\$4,157,075	32.00	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11
Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	151,886	0.00	151,886	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	143,634	0.00	143,634	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	5,596	0.00	5,596	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,656	0.00	2,656	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$151,886	0.00	\$151,886	0.00

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
Mileage Increase - 0000014												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	190	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	190	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$190	0.00
TOTAL - ADMINISTRATION DIVISION	\$6,712,488	41.11	\$4,157,075	32.00	\$6,867,384	41.11	\$6,867,384	41.11	\$7,019,270	41.11	\$7,019,460	41.11





## DEPARTMENT OF REVENUE

### Section 4.025 cont. – Postage

Book 1, Page 190

**Description:** This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588), & Conservation Commission Fund (0609)

**FY 2023 GR W/H:** \$0

### CORE ADJUSTMENTS:

#### DEPARTMENT:

No core changes

#### GOVERNOR:

No core changes

#### HOUSE:

No core changes

#### SENATE:

#### CONFERENCE:

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
POSTAGE - 86150C												
CORE												
EXPENSE & EQUIPMENT	3,093,756	0.00	4,770,133	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00
GENERAL REVENUE	3,043,011	0.00	4,719,549	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00
OTHER FUNDS	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,093,756	0.00	\$4,770,133	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00
Postage Rate Increase - 1860006												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	295,612	0.00	295,612	0.00	295,612	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	295,612	0.00	295,612	0.00	295,612	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$295,612	0.00	\$295,612	0.00	\$295,612	0.00
<p>The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. Effective July 10, 2022, the United States Postal Service increased mailing rates for letters an average of 7.5 percent, postcards 10 percent, and certified mail 6.5 percent. The Department is asking for additional monies to cover the Department's mailings.</p>												
TOTAL - POSTAGE	\$3,093,756	0.00	\$4,770,133	0.00	\$3,284,316	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.026 – Office of Taxpayer Advocate**

**Description:** This section provides funding for the Office of Taxpayer Advocate pursuant to Section 37.650, RSMo.  
**Legal Basis:** Section 37.650 RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

New section recommended by the House.

**GOVERNOR:**

New section recommended by the House.

**HOUSE:**

New Decision Item: \$370,902 (GR \$309,818 PS and \$61,084 E&E) and 4.00 GR FTE

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.026												
OFFICE OF TAXPAYER ADVOCATE - 86145C												
OFFICE OF TAXPAYER ADVOCATE - 1860028												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	309,818	4.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	309,818	4.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	61,084	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	61,084	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$370,902	4.00
Funding of the Office of the Taxpayer Advocate which was established under Section 37.650, RSMo. Comprised of 4 FTE, \$309,818 PS, and 61,084 E&E (\$9,448 in one-time).												
TOTAL - OFFICE OF TAXPAYER ADVOCATE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$370,902	4.00

**DEPARTMENT OF REVENUE**  
**Section 4.030 – Rolling Stock Tax Credit**

Book 1, Page 201

**Description:** Appropriations authority for tax credit redemptions for Rolling Stock.

**Legal Basis:** Sections 137.1018, 135.305, and 137.710, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.030													
APPROPRIATED TAX CREDITS - 87021C													
CORE													
PROGRAM-SPECIFIC	0	0.00	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
GENERAL REVENUE	0	0.00	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	
TOTAL - APPROPRIATED TAX CREDITS	\$0	0.00	\$0	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.035 – Port Authority AIM Zone Funding Authority**

Book 1, Page 206

**Description:** This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (0583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

**Legal Basis:** Section 68.075 RSMo.

**Funding Source:** Port Authority AIM Zone Fund (0583)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035												
PORT AIM ZONES - 86160C												
CORE												
PROGRAM-SPECIFIC	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
OTHER FUNDS	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
AIM Zone Increase - 1860001												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	1,649,065	0.00	1,591,155	0.00	1,591,155	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	1,649,065	0.00	1,591,155	0.00	1,591,155	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,649,065	0.00	\$1,591,155	0.00	\$1,591,155	0.00
Chapter 68, RSMo, requires the Department of Revenue to deposit fifty percent of the state tax withholdings on new jobs within an Advanced Industrial Manufacturing (AIM) Zone after the development or redevelopment has commenced, into the Port Authority AIM Zone Fund. The Department then, upon request of the Port Authority, distributes funds to the Port Authority for the purpose of continuing to expand, develop, and redevelop the AIM Zone. The Department is asking for additional appropriations to distribute funds to the Port Authority.												
TOTAL - PORT AIM ZONES	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$2,149,065	0.00	\$2,091,155	0.00	\$2,091,155	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.035 cont. – TIME Zone Appropriation Fund**

Book 1, Page 217

**Description:** Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region.

**Legal Basis:** Section 620.2250 RSMo.

**Funding Source:** TIME Zone Fund (0604)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

New Decision Item: \$5,000,000 Other Funds PSD

**GOVERNOR:**

New Decision Item: \$1,000,000 Other Funds PSD

**HOUSE:**

Same as Governor – no additional changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035												
TIME ZONE DISTRIBUTIONS - 86165C												
TIME Zone Appropriation Fund - 1860008												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	5,000,000	0.00	1,000,000	0.00	1,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
Chapter 620, RSMo, requires the Department of Revenue to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 within a fiscal year.												
TOTAL - TIME ZONE DISTRIBUTIONS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.040 – Prosecuting Attorneys/Collections Agencies Fees**

Book 1, Page 224

**Description:** This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.

**Legal Basis:** Sections 140.850 and 136.150, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040												
PROSEC ATTYS-COLL AGENCY FEES - 87060C												
CORE												
EXPENSE & EQUIPMENT	900,000	0.00	660,256	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
GENERAL REVENUE	900,000	0.00	660,256	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM-SPECIFIC	2,000,000	0.00	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GENERAL REVENUE	2,000,000	0.00	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,900,000	0.00	\$2,196,877	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
TOTAL - PROSEC ATTYS-COLL AGENCY FEE:	\$2,900,000	0.00	\$2,196,877	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.045 – County Lien Filing Fees**

Book 1, Page 229

**Description:** This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. Per Section 144.380.4 RSMO, the Department will pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

**Legal Basis:** Sections 144.380 and 143.902, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.045												
COUNTY LIEN FILING FEES - 87080C												
CORE												
PROGRAM-SPECIFIC	200,000	0.00	18,270	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GENERAL REVENUE	200,000	0.00	18,270	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	\$200,000	0.00	\$18,270	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
TOTAL - COUNTY LIEN FILING FEES	\$200,000	0.00	\$18,270	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.050 – Motor Fuel Tax Fund Distribution to Counties and Cities**

Book 1, Page 234

**Description:** Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.  
**Legal Basis:** Article IV, Section 30(a) of MO Constitution  
**Funding Source:** Motor Fuel Tax Fund (0673)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.050												
MOTOR FUEL TAX DISTRIBUTION - 87030C												
CORE												
PROGRAM-SPECIFIC	215,829,687	0.00	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00
OTHER FUNDS	215,829,687	0.00	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00
TOTAL	\$215,829,687	0.00	\$204,899,951	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00
Motor Fuel Distribution - 1860003												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$60,791,710	0.00	\$60,791,710	0.00	\$60,791,710	0.00
Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly, authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents per gallon on October 1, 2021 and 22 cents per gallon on July 1, 2022. The rate will increase to 24.5 cents per gallon on July 1, 2023; 27 cents per gallon on July 1, 2024, and 29.5 cents per gallon on July 1, 2025. The department is requesting additional monies to be able to distribute to the cities and counties of Missouri.												
TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$215,829,687	0.00	\$204,899,951	0.00	\$244,208,290	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.055 – Emblem Use Fee Distribution**

Book 1, Page 245

**Description:** Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

**Legal Basis:** Various RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

[illegible]

**DEPARTMENT OF REVENUE**  
**Section 4.060 – Refunds from General Revenue**

Book 1, Page 250

**Description:** This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

**Legal Basis:** Section 136.035, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060												
GENERAL REVENUE REFUNDS (REG) - 87011C												
CORE												
PROGRAM-SPECIFIC	1,684,000,000	0.00	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GENERAL REVENUE	1,684,000,000	0.00	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL	\$1,684,000,000	0.00	\$1,336,569,342	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
TOTAL - GENERAL REVENUE REFUNDS (REG)	\$1,684,000,000	0.00	\$1,336,569,342	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.065 – Refunds from Federal and Other Funds**

Book 1, Page 255

**Description:** This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

**Legal Basis:** Section 136.035, RSMo.

**Funding Sources:** Federal and Other Funds (Various)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065												
FEDERAL & OTHER FUNDS REFUNDS - 87012C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	10,544	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	10,544	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$10,544	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - FEDERAL & OTHER FUNDS REFUND	\$50,000	0.00	\$10,544	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**DEPARTMENT OF REVENUE**

**Section 4.070 – Refunds from State Highway & Transportation Department Fund**

Book 1, Page 260

**Description:** This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

**Legal Basis:** Section 136.035, RSMo.

**Funding Source:** State Highways and Transportation Department Fund (0644)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070												
HIGHWAY FUND REFUNDS - 87020C												
CORE												
PROGRAM-SPECIFIC	1,200,000	0.00	594,176	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
OTHER FUNDS	1,200,000	0.00	594,176	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
TOTAL	\$1,200,000	0.00	\$594,176	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
TOTAL - HIGHWAY FUND REFUNDS	\$1,200,000	0.00	\$594,176	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.075 – Refunds from Aviation Trust Fund**

Book 1, Page 265

**Description:** This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

**Legal Basis:** Section 155.080, RSMo.

**Funding Source:** Aviation Trust Fund (0952)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	2,832	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	2,832	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$2,832	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$2,832	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.080 – Refunds of Motor Fuel Tax**

Book 1, Page 270

**Description:** This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

**Legal Basis:** Chapter 142, RSMo.

**Funding Source:** State Highways and Transportation Department Fund (0644)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080												
REFUNDS OF MOTOR FUEL TAX - 87050C												
CORE												
PROGRAM-SPECIFIC	15,041,000	0.00	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
OTHER FUNDS	15,041,000	0.00	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
TOTAL	\$15,041,000	0.00	\$9,146,013	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$15,041,000	0.00	\$9,146,013	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.085 – Refunds from Workers’ Compensation Fund**

Book 1, Page 275

**Description:** This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers’ Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.  
**Legal Basis:** Section 287.170, RSMo.  
**Funding Source:** Workers Compensation Fund (0652)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085												
REFUNDS FROM WORKERS' COMP - 87085C												
CORE												
PROGRAM-SPECIFIC	2,000,000	0.00	21,810	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	2,000,000	0.00	21,810	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,000,000	0.00	\$21,810	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP	\$2,000,000	0.00	\$21,810	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.090 – Refunds for Tobacco Taxes**

Book 1, Page 280

**Description:** This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.  
**Legal Basis:** Chapter 149, RSMo.  
**Funding Sources:** Health Initiatives Fund (0275), State School Moneys Fund (0616), & Fair Share Fund (0687)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090												
CIGARETTE TAX REFUNDS - 87088C												
CORE												
PROGRAM-SPECIFIC	161,000	0.00	23,440	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
OTHER FUNDS	161,000	0.00	23,440	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	\$161,000	0.00	\$23,440	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
TOTAL - CIGARETTE TAX REFUNDS	\$161,000	0.00	\$23,440	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.095 – County Stock Insurance Distribution**

Book 1, Page 285

**Description:** This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distributions are made according to Section 148.330, RSMo.

**Legal Basis:** Section 148.330, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095												
COUNTY STOCK INS TAX DISTRIBTN - 87018C												
CORE												
PROGRAM-SPECIFIC	135,700	0.00	78,606	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GENERAL REVENUE	135,700	0.00	78,606	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	\$135,700	0.00	\$78,606	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$135,700	0.00	\$78,606	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.100 – Tax Delinquencies Set Off by Tax Credits**

Book 1, Page 290

**Description:** This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

**Legal Basis:** Section 135.815, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100												
OFFSET DEBTS WITH TAX CREDITS - 87092C												
CORE												
PROGRAM-SPECIFIC	150,000	0.00	141,380	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
GENERAL REVENUE	150,000	0.00	141,380	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$150,000	0.00	\$141,380	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00
Debt Offset Tax Credits - 1860029												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	150,000	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	150,000	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$150,000	0.00	\$0	0.00
Additional General Revenue funding for delinquent payments offset by tax credits. Governor's Amendment #2024-09.												
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$150,000	0.00	\$141,380	0.00	\$150,000	0.00	\$150,000	0.00	\$300,000	0.00	\$150,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.105 – General Revenue Transfer to Debt Offset Escrow Fund**

Book 1, Page 295

**Description:** This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

**Legal Basis:** Sections 143.748 – 143.782, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105												
DEBT OFFSET TRANSFER - 87091C												
CORE												
FUND TRANSFERS	19,657,384	0.00	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GENERAL REVENUE	19,657,384	0.00	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL	\$19,657,384	0.00	\$17,283,494	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
TOTAL - DEBT OFFSET TRANSFER	\$19,657,384	0.00	\$17,283,494	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.110 – General Revenue Transfer to Circuit Court Escrow Fund**

Book 1, Page 300

**Description:** This section provides for the transfer of funds to the Circuit Court Escrow Funds that are offset from tax refunds to satisfy debts owed to the courts across the state.  
**Legal Basis:** Sections 143.782 – 143.788, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110												
CIRCUIT COURTS ESCROW TRF - 87101C												
CORE												
FUND TRANSFERS	4,074,458	0.00	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GENERAL REVENUE	4,074,458	0.00	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL	\$4,074,458	0.00	\$2,907,130	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$4,074,458	0.00	\$2,907,130	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.115 – Debt Offset Escrow Fund Transfer**

Book 1, Page 305

**Description:** This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

**Legal Basis:** Sections 143.782 – 143.788, RSMo.

**Funding Source:** Debt Offset Escrow (0753)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115												
DEBT OFFSET - 87098C												
CORE												
PROGRAM-SPECIFIC	1,339,119	0.00	579,544	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
OTHER FUNDS	1,339,119	0.00	579,544	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
TOTAL	\$1,339,119	0.00	\$579,544	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
TOTAL - DEBT OFFSET	\$1,339,119	0.00	\$579,544	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.120 – School District Trust Fund Transfer to General Revenue**

Book 1, Page 310

**Description:** This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

**Legal Basis:** Section 144.701, RSMo.

**Funding Source:** School District Trust Fund (0688)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120												
SCHOOL DIST TRST TRANSFER TO GR - 87093C												
CORE												
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
TOTAL - SCHOOL DIST TRST TRANSFER TO G	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.125 – Parks Sales Tax Fund Transfer to General Revenue**

Book 1, Page 315

**Description:** This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.  
**Legal Basis:** Article IV, Section 30(a) of MO Constitution  
**Funding Source:** Park Sales Tax (0613)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
PARK SALES TAX TRANSFER TO GR - 87094C												
CORE												
FUND TRANSFERS	353,132	0.00	353,132	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
OTHER FUNDS	353,132	0.00	353,132	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
TOTAL	\$353,132	0.00	\$353,132	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00

Parks Sales Tax Transfer Inc - 1860007

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund. The Department is requesting additional monies to more accurately reflect the anticipated transfers.

TOTAL - PARK SALES TAX TRANSFER TO GR	\$353,132	0.00	\$353,132	0.00	\$375,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
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**DEPARTMENT OF REVENUE**

**Section 4.130 – Soil & Water Sales Tax Fund Transfer to General Revenue**

Book 1, Page 326

**Description:** This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

**Legal Basis:** Article IV, Section 47(a)

**Funding Source:** Soil & Water Sales Tax Fund (0614)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual												HB 4 - REVENUE				Regular House Bills										
												FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED				
												DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE			
HOUSE BILL SECTION 04.130																										
SOIL & WATER SALS TX TRF TO GR - 87096C																										
CORE																										
FUND TRANSFERS												353,132	0.00	353,132	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	
OTHER FUNDS												353,132	0.00	353,132	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	
TOTAL												\$353,132	0.00	\$353,132	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	
Soil and Water Sales Tax Trans - 1860004																										
FUND TRANSFERS												0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
OTHER FUNDS												0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL												\$0	0.00	\$0	0.00	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	
The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund. The Department requests an increase to more accurately reflect anticipated transfers.																										
TOTAL - SOIL & WATER SALS TX TRF TO GR												\$353,132	0.00	\$353,132	0.00	\$375,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	

## DEPARTMENT OF REVENUE

### Section 4.135 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs

Book 1, Page 337

**Description:** This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

**Legal Basis:** Sections 143.1000 – 143.1027, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

### CORE ADJUSTMENTS:

#### DEPARTMENT:

No core changes

#### GOVERNOR:

No core changes

#### HOUSE:

No core changes

#### SENATE:

#### CONFERENCE:

Committee Markup Annual		HB 4 - REVENUE										Regular House Bills	
		FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
		BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135													
INCOME TAX CHECK OFF TRANSFER - 87100C													
CORE		471,000	0.00	229,576	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
FUND TRANSFERS		471,000	0.00	229,576	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE													
TOTAL		\$471,000	0.00	\$229,576	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFER		\$471,000	0.00	\$229,576	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

## DEPARTMENT OF REVENUE

### Section 4.140 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Book 1, Page 342

**Description:** This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

**Legal Basis:** Sections 143.1000 – 143.1027, RSMo.

**Funding sources:** Various Other Funds

**FY 2023 GR W/H:** N/A

### CORE ADJUSTMENTS:

#### DEPARTMENT:

No core changes

#### GOVERNOR:

No core changes

#### HOUSE:

No core changes

#### SENATE:

#### CONFERENCE:

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140												
CHECK OFF ERRONEOUSLY DEP TRF - 87105C												
CORE												
FUND TRANSFERS	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
TOTAL - CHECK OFF ERRONEOUSLY DEP TR	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

**DEPARTMENT OF REVENUE**

**Section 4.145 – Income Tax Check-Off Charitable Trust Funds Distribution**

Book 1, Page 347

**Description:** This section allows for the distributions of funds from the various funds to the various charitable organizations.

**Legal Basis:** Sections 143.005 and 143.1013, RSMo.

**Funding Source:** Various Other Funds

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145												
INCOME TAX CHECK OFF DISTRIBU - 87106C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	34,198	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	34,198	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$34,198	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$34,198	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**DEPARTMENT OF REVENUE**

**Section 4.150 – DOR Information Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 352

**Description:** This section allows for a transfer from Department of Revenue Information fund to the State Highways & Transportation Fund as determined by the Department at the end of each fiscal year.

**Legal Basis:** Sections 32.067 and 610.026, RSMo.

**Funding Source:** Department of Revenue Information Fund (0619)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150												
DOR INFO FUND TRANSFER - 87110C												
CORE												
FUND TRANSFERS	1,250,000	0.00	629,527	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,250,000	0.00	629,527	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,250,000	0.00	\$629,527	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$1,250,000	0.00	\$629,527	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.155 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 357

**Description:** This section allows for the transfer to Highways and Transportation Department Fund.  
**Legal Basis:** Section 142.345, RSMo.  
**Funding Source:** Motor Fuel Tax Fund (0673)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155												
MOTOR FUEL TAX TRANSFER - 87120C												
CORE												
FUND TRANSFERS	560,178,001	0.00	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00
OTHER FUNDS	560,178,001	0.00	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00
TOTAL	\$560,178,001	0.00	\$558,678,930	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00
Motor Fuel Highway Transfer - 1860002												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$148,460,060	0.00	\$148,460,060	0.00	\$148,460,060	0.00
Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents a gallon on October 1, 2021 and 22 cents a gallon on July 1, 2022. The rate will increase to 24.5 cents a gallon on July 1, 2023; 27 cents a gallon on July 1, 2024; and 29.5 cents a gallon on July 1, 2025. The Department is asking for additional funding to transfer monies to the Highway Fund.												
TOTAL - MOTOR FUEL TAX TRANSFER	\$560,178,001	0.00	\$558,678,930	0.00	\$749,539,940	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00

**DEPARTMENT OF REVENUE**  
**General Revenue Transfer to State Highways & Transportation Fund**

**Description:** This section allows for the transfer from General Revenue to the Highways and Transportation Department Fund.  
**Legal Basis:** Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution Unknown  
**Funding Source:** General Revenue (0101)  
**FY 2023 GR W/H:** N/A

This section is not needed as it is usually included each year in the Supplemental budget bill.

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155												
HIGHWAY FUND TRANSFER - 87116C												
CORE												
FUND TRANSFERS	703,719	0.00	703,719	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	703,719	0.00	703,719	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$703,719	0.00	\$703,719	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - HIGHWAY FUND TRANSFER	\$703,719	0.00	\$703,719	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

**DEPARTMENT OF REVENUE**

**Section 4.160 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 368

**Description:** This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund.

**Legal Basis:** Section 301.3150, RSMo.

**Funding Source:** DOR Specialty Plate Fund (0775)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160												
SPECIALTY PLATE TRNSFER TO HWY - 87122C												
CORE												
FUND TRANSFERS	20,000	0.00	9,876	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
OTHER FUNDS	20,000	0.00	9,876	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$20,000	0.00	\$9,876	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$20,000	0.00	\$9,876	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.165 – State Tax Commission**

Book 2, Page 385

**Description:** This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

**Legal Basis:** Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165												
STATE TAX COMMISSION - 86911C												
CORE												
PERSONAL SERVICES	2,278,577	37.00	2,165,786	35.52	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00
GENERAL REVENUE	2,278,577	37.00	2,165,786	35.52	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00
EXPENSE & EQUIPMENT	173,753	0.00	124,674	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00
GENERAL REVENUE	173,753	0.00	124,674	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00
TOTAL	\$2,452,330	37.00	\$2,290,460	35.52	\$2,615,132	37.00	\$2,615,132	37.00	\$2,615,132	37.00	\$2,615,132	37.00

SENIOR HEARING OFFICER 1 FTE - 1860016												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	65,347	1.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	65,347	1.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$65,347	1.00	\$0	0.00	\$0	0.00
This funding will provide for the continuation of the Commission's role in ensuring uniform and equitable assessments of taxable tangible property pursuant to Article X, Section 3 and 14 of the Missouri Constitution. The requested funding provides for 1 FTE, who will be designated as a Senior Hearing Officer within the Legal Section of the STC. Under Chapter 138 and Chapter 536 of the Revised Statutes of Missouri, the Senior Hearing Officer will serve as the equivalent of an administrative law judge and will be assigned thousands of contested cases per tax cycle. Over the last decade, the STC has received on average of more than 10,500 appeals every cycle with some cycles exceeding 15,000 appeals. In the 2021-2022 cycle, the STC has already received approximately 14,000 appeals, and the cycle does not end until December 31, 2022. County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs Senior Hearing Officers who conduct hearings to determine the proper assessment of a taxpayer's property. The Senior Hearing Officers render individualized written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the Commissioners. The Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.												
Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	212,271	0.00	212,271	0.00

## Committee Markup Annual

## HB 4 - REVENUE

## Regular House Bills

Committee Markup Annual	HB 4 - REVENUE											
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165												
STATE TAX COMMISSION - 86911C												
Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	212,271	0.00	212,271	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	212,271	0.00	212,271	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$212,271	0.00	\$212,271	0.00

Mileage Increase - 0000014												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	967	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	967	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$967	0.00

TOTAL - STATE TAX COMMISSION	\$2,452,330	37.00	\$2,290,460	35.52	\$2,615,132	37.00	\$2,680,479	38.00	\$2,827,403	37.00	\$2,828,370	37.00
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**DEPARTMENT OF REVENUE**  
**Section 4.175 – Assessment Maintenance**

Book 2, Page 409

**Description:** Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request and the new decision item request will provide reimbursements to counties at approximately \$3.00 per parcel based upon 2018 parcel count of 3,340,913.

**Legal Basis:** Section 137.750, RSMo.

**Funding Source:** General Revenue (0101)

**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170 ASSESSMENT MAINTENANCE - 87016C												
CORE												
PROGRAM-SPECIFIC	10,595,322	0.00	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00
GENERAL REVENUE	10,595,322	0.00	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00
TOTAL	\$10,595,322	0.00	\$10,594,512	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00
Assessment Maintenance - 1860015												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	571,600	0.00	61,730	0.00	61,730	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	571,600	0.00	61,730	0.00	61,730	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$571,600	0.00	\$61,730	0.00	\$61,730	0.00
Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$571,600, and the core request of \$11,155,433, will provide funding at \$3.45 per parcel utilizing the 2022 parcel count of 3,399,140 for FY-2024. The increase in parcel count from 2021 to 2022 is 18,706 parcels. The Gov. Rec. will fund costs associated with the increased parcel counts.												
TOTAL - ASSESSMENT MAINTENANCE	\$10,595,322	0.00	\$10,594,512	0.00	\$11,155,433	0.00	\$11,727,033	0.00	\$11,217,163	0.00	\$11,217,163	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.175 – DOR Legal Expense Fund Transfer**

Book 1, Page 373

**Description:** This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.  
**Legal Basis:** Section 105.711 – 105.726, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2023 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175												
DOR LEGAL EXPENSE FUND TRF - 87123C												
CORE												
FUND TRANSFERS	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
GENERAL REVENUE	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
TOTAL	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00
TOTAL - DOR LEGAL EXPENSE FUND TRF	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.180 – Lottery Commission – Operating**

Book 2, Page 424

**Description:** This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

**Legal Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

**Funding Source:** Lottery Enterprise Fund (0657)

**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180												
LOTTERY COMMISSION - OPERATIN - 87212C												
CORE												
PERSONAL SERVICES	7,540,567	153.50	7,436,210	153.69	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50
OTHER FUNDS	7,540,567	153.50	7,436,210	153.69	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50
EXPENSE & EQUIPMENT	53,286,628	0.00	49,263,205	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00
OTHER FUNDS	53,286,628	0.00	49,263,205	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00
PROGRAM-SPECIFIC	9,450	0.00	43,664	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	9,450	0.00	43,664	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$60,836,645	153.50	\$56,743,079	153.69	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50
Vendor Pmt Cost to Continue - 1860090												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00
Funding will continue payments to vendors for costs of the design, manufacture, licensing, leasing, processing, and delivery of games administered by the State Lottery Commission.												

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.180													
LOTTERY COMMISSION - OPERATIN - 87212C													
Lottery Advertising Increase - 1860091													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	7,600,000	0.00	0	0.00	0	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	7,600,000	0.00	0	0.00	0	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$7,600,000	0.00	\$0	0.00	\$0	0.00	

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.180													
LOTTERY COMMISSION - OPERATIN - 87212C													
Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	702,614	0.00	702,614	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	702,614	0.00	702,614	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$702,614	0.00	\$702,614	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.185 – Lottery Commission – Prize Payments**

Book 2, Page 456

**Description:** This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.  
**Legal Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.  
**Funding Source:** State Lottery Fund (0682)  
**FY 2023 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.185												
LOTTERY COMMISSION - PRIZES - 87213C												
CORE												
EXPENSE & EQUIPMENT	202,805,855	0.00	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
OTHER FUNDS	202,805,855	0.00	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL	\$202,805,855	0.00	\$200,277,993	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
Lottery Prizes Increase - 1860093												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$26,202,775	0.00	\$26,202,775	0.00	\$26,202,775	0.00
Funding will allow the Lottery to continue making payments for lottery prizes and potentially decrease the number and size of future supplemental requests.												
TOTAL - LOTTERY COMMISSION - PRIZES	\$202,805,855	0.00	\$200,277,993	0.00	\$174,075,218	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00

## DEPARTMENT OF REVENUE

### Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund

Book 2, Page 466

**Description:** This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.

**Legal Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

**Funding Source:** State Lottery Fund (0682)

**FY 2023 GR W/H:** N/A

### CORE ADJUSTMENTS:

#### DEPARTMENT:

No core changes

#### GOVERNOR:

No core changes

#### HOUSE:

No core changes

#### SENATE:

#### CONFERENCE:

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190												
LOTTERY FUND TRANSFER - 87215C												
CORE												
FUND TRANSFERS	71,979,476	0.00	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00
OTHER FUNDS	71,979,476	0.00	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00
TOTAL	\$71,979,476	0.00	\$65,000,000	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00
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Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022 BUDGET		FY 2022 ACTUAL		FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190												
LOTTERY FUND TRANSFER - 87215C												
Lottery Advertising Increase - 1860091												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	7,600,000	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	7,600,000	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$7,600,000	0.00	\$0	0.00	\$0	0.00

Lottery Sponsorships Increase - 1860092												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	1,884,993	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	1,884,993	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,884,993	0.00	\$0	0.00	\$0	0.00

Pay Plan - 0000012												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	702,614	0.00	702,614	0.00



Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190												
LOTTERY FUND TRANSFER - 87215C												
Pay Plan - 0000012												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	702,614	0.00	702,614	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	702,614	0.00	702,614	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$702,614	0.00	\$702,614	0.00
TOTAL - LOTTERY FUND TRANSFER	\$71,979,476	0.00	\$65,000,000	0.00	\$71,093,014	0.00	\$85,884,599	0.00	\$77,102,220	0.00	\$77,102,220	0.00

## DEPARTMENT OF REVENUE

### Section 4.195 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

Book 2, Page 479

**Description:** This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

**Legal Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

**Funding Source:** State Lottery Fund (0682)

**FY 2023 GR W/H:** N/A

### CORE ADJUSTMENTS:

#### DEPARTMENT:

Core reduction: (\$23,199,516) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

#### GOVERNOR:

Core restoration: \$23,199,516 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

#### HOUSE:

Same as Governor – no additional core changes

#### SENATE:

#### CONFERENCE:

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills	
	FY 2022		FY 2022		FY 2023		FY 2024		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.195												
LOTTERY COMMISSION-TRANSFER - 87218C												
CORE												
FUND TRANSFERS	400,260,827	0.00	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	390,043,875	0.00	390,043,875	0.00
OTHER FUNDS	400,260,827	0.00	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	390,043,875	0.00	390,043,875	0.00
TOTAL	\$400,260,827	0.00	\$400,260,827	0.00	\$390,043,875	0.00	\$366,844,359	0.00	\$390,043,875	0.00	\$390,043,875	0.00
TOTAL - LOTTERY COMMISSION-TRANSFER	\$400,260,827	0.00	\$400,260,827	0.00	\$390,043,875	0.00	\$366,844,359	0.00	\$390,043,875	0.00	\$390,043,875	0.00